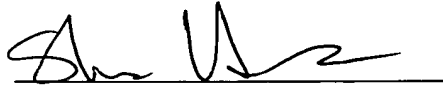




CERTIFICATE OF MAIL

I hereby certify that this correspondence is being deposited with the United States Postal Service as First Class Mail in an envelope addressed to Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on December 22, 2006.


Shana Haack

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Application of:

Date: December 22, 2006

Jose A. Medina, et al.

Confirmation No: 8515

Serial No: 10/815,494

Group Art Unit: 2627

Filed: March 31, 2004

Examiner: Renner, Craig A.

For: MAGNETIC RECORDING HEAD UTILIZING HIGH MAGNETIC FLUX
SATURATION CoNiFe FILMS

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT

Sir:

In response to the Office Action dated September 11, 2006, please amend the above-identified application in the following manner:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 7 of this paper.